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ABSTRACT

Physical plant costs charged to the operating fund of the provincially assisted universities of Ontario for fiscal year 1983 are presented. Attention is directed to physical plant costs that are incurred in relation to the basic academic and academic-support activities of each university. Statistical data are presented on the following: physical plant operating expenses by function and object of expense, plant operating expenses by function and institution, plant operating expenses by institution and object of expense, percentage of total physical plant operating expenses by function and object of expense, percentage of plant operating expenses by object of expense by function, percentage of plant operating expenses by function by institution, percentage of plant operating expenses by object of expense by institution, breakdown of utilities and other physical plant operating expenses by institution, gross square feet and utilities rates by institution, and unit costs of physical plant operating expenses by institution. Guidelines and definitions are presented that were accepted by the Ontario Association of Physical Plant and Planning Administrators and the Committee of Finance Officers--Universities of Ontario. (SW)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1983-84

VOLUME III - PHYSICAL PLANT OPERATING EXPENSES

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1983-84

VOLUME III - PHYSICAL PLANT OPERATING EXPENSES

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November, 1984

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REPORTING OF PHYSICAL PLANT OPERATING EXPENSES OF THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED IN 1984 GUIDELINES AND DEFINITIONS

I INTRODUCTION

Each year an analysis of physical plant operating expenses, also known as the OAPPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant and Planning Administrators (OAPPPA) and the Committee of Finance Officers - Universities of Ontario (COFO-UO). This report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the Financial Report of Ontario Universities, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1 attached):

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical Plant costs are charged to each of these "funds" as appropriate by the universities. However, volume III of this report provides a detailed analysis of physical plant costs charged to the operating fund only. As such, it provides an analysis of the physical plant costs that are incurred in relation to the basic academic and academic support activities of each university, and permits a greater degree of comparability between universities than if it included the physical plant costs related to all "funds".

As the various volumes of Financial Report of Ontario Universities, are closely related, it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the following guidelines and definitions have been reviewed by a subcommittee that has been jointly appointed by OAPPPA and COFO-UO.

II PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPPA and COFO-UO have approved and adopted the following Principles of Reporting:

A. Functional Reporting of Physical Plant Costs

The costs reported in the Physical Plant column on Table 4 (exhibit 2 attached) of volume I of Financial Report of Ontario Universities should represent the total costs of the physical plant function relative to the basic operating budget of each university as defined in the COFO-UO guidelines and not necessarily the functions and costs that may be administered by the Physical Plant Department at each university. Any physical plant costs, e.g. alterations, renovations and maintenance expenses, which are charged out to other functional areas of the operating budget, as shown on Table 4 (exhibit 2) of volume I of Financial Report of Ontario Universities should be regrouped and reported in the Physical Plant column.

B. Internal Cost Allocations

No amounts will be shown on line 16, Internal Cost Allocation, in the Physical Plant column on Table 4 of volume I of Financial Report of Ontario Universities. Therefore, all costs by object of expense shown in the Physical Plant column on Table 4 will be gross in respect to the functional areas included in the operating budget but will be net with regard to all other funds shown on Table 3 (exhibit 1 attached) of volume I of Financial Report of Ontario Universities, e.g. ancillary enterprises, capital, etc., as physical plant costs relating to these other funds should be charged directly by object of expense. No amounts will be shown on line 16, Internal Cost Allocation, in any of the columns of volume III physical plant operating expenses. Therefore, all physical plant costs will be shown on a "net" basis by object of expense.

C. Agreement With COFO-UO

Total physical plant costs shown in volume III, the report of physical plant operating expenses, must agree in total and by object of expense with the data shown in the Physical Plant column on Table 4 of volume I of Financial Report of Ontario Universities.

D. Netting of Other Revenue

Revenues derived from outside the university by the sale or rental of physical plant facilities or services, the costs of

which are reflected in the physical plant functional area, should be netted by object of expense against physical plant costs.

III DEFINITIONS AND EXPLANATORY COMMENT

A. General

The physical plant functional area reflects costs related to the physical facilities of the university including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control, building renovations, alterations and major repairs, and other physical plant costs.

The various physical plant functional areas are defined in the following section.

B. Definition of Expenses to be Included under each Major Function

1. Physical Plant Administration - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division. Examples of the activities are:

   (a) Administration - this category will include salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing, material ordering, personnel records, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). This category will include all supervisory personnel who serve more than one functional area.

   (b) Engineering - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to effectively carry out the functions assigned to the Physical Plant Department to the extent that these costs are funded out of the operating budget. This category will include engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well as analysis of systems and modes of operation, plant records, etc.

(c) Planning - this category will include preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.

2. Building Maintenance - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. Does not include renovations and alterations, or projects which are funded from outside the operating budget. Also, does not include major repair projects having a cost in excess of $10,000. The following are to be included:

(a) Salaries, wages and employee benefits for all personnel who are assigned to the Building Maintenance function. (See page 9* for definition of salaries and wages). Includes drivers assigned to vehicles which serve the maintenance function.

(b) Interior and Exterior of Buildings

(i) Plumbing, heating, air conditioning, and ventilation.

(ii) Electrical repairs of all types excluding primary systems and primary building sub-stations but including secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.

(iii) Carpentry and cabinet making.

(iv) Painting and glazing.

(v) Hardware, locks, keys, closers and records.

(vi) Roofing and sheet metal work, including downspouts and gutters.

(vii) Welding and necessary machine work.

(viii) Elevators and other building machinery.

(ix) Miscellaneous building repairs such as tuckpointing, blinds, etc.

(x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.

(c) Maintenance and replacement of and additions to all furniture, furnishings and equipment within the buildings, but excluding replacements funded by users.

(d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc.

(e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).

(f) Operating costs for vehicles which serve the maintenance function.

3. Custodial Services - this function includes all costs related to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Custodial function (See page 9* for definition of salaries and wages).

(b) Small set ups only where materials for the special set ups are stored or kept within the same building.

(c) Snow removal immediately adjacent to building.

(d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.

(e) Operating and replacement costs of all equipment used in connection with custodial services.

(f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded); dusting, polishing, of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers, and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning

of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the department having specific jurisdiction. Do not include these in custodial services costs, show them under the function "Other".

4. Utilities - this function includes all costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental costs and any other utilities necessary for the operation of the physical plant and normally includes:

   (a) Salaries, wages and employee benefits of all personnel who are assigned to the utilities function (See page 9* for definition of salaries and wages).

   (b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

   (c) Operation and maintenance of equipment in central air-conditioning plant.

   (d) Purchase or rental costs to provide electricity, gas, water, telephone equipment, and sewage treatment.

   (e) Operation and replacement costs of all equipment used in connection with production of utilities.

   (f) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense does not include open ditch drainage and street, walks and grounds lighting maintenance.

   (g) Boiler and Pressure vessel insurance.

   NOTE: Recovery of utility costs, through sales to outside agencies should be apportioned by object of expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget.

5. Landscape and Grounds Maintenance - this function includes operation and maintenance of campus landscape and grounds. Excludes areas for which the Physical Plant is reimbursed.

NOTE: the costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise. The following are included:

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Landscape and Grounds Maintenance function (See page 9* for definition of salaries and wages).

(b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.

(c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.

(d) Snow removal and sanding (excluding parking areas).

(e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.

(f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.

(g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.

(h) Operation and replacement costs of all equipment used in connection with grounds maintenance.

(i) Trash and refuse handling which is not part of a municipal service.

6. Security and Traffic - this function includes all costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(a) Salaries, wages and employee benefits of all personnel who are assigned to this function (See page 9* for definition of salaries and wages).

(b) Patrol of campus and school areas including exterior of building by police.

(i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.

(ii) Office operation.

(c) Watchmen of building interiors on a route system.

(i) Uniforms and clocks.

(ii) Operating and maintenance of vehicles used in watch service.

(d) Closed circuit T.V. monitors, burglar alarms, etc.

NOTE: Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in volume I of Financial Report of Ontario Universities.

7. Other - this function is to be used only to the extent that costs are included in Physical Plant expenses. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

(a) Purchasing and receiving and stores for supplies and equipment for the entire campus.

(b) Hauling, moving and storing of furniture for other departments.

(c) The costs of messenger, mailman, laboratory assistant, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.

(d) Property taxes and other municipal assessments, including those taxes for which compensatory grants are received from the Province.

(e) Vehicles and Equipment - include here only costs which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.

(i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (See page 9* for definition of salaries and wages).

(ii) Operating costs, maintenance, etc.

(f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

(g) All Property and related liability insurance other than for boilers and pressure vessels.

(h) Renovations, Alterations and Major Repairs - all renovations and alterations are to be included. Only those

major repair projects which are of a non-recurring nature and which have a cost in excess of $10,000 are to be included. Repairs under $10,000 are to be reported under the appropriate functional area. Costs to be included in this category are:

(i) External Contracts

(ii) Salaries, wages and employee benefits of all university personnel used to perform the work. (See below for definition of salaries and wages).

(iii) Costs of all furniture, furnishings, materials and equipment required in connection with renovations, alterations and major repairs.

(i) Costs of renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant. If the rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas.

C. Definition of Objects of Expense

The same Object of Expense definitions apply to the preparation of both volume III, physical plant operating expenses, and the other volumes of Financial Report of Ontario Universities. These definitions are as follows:

1. Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

2. Employee Benefits - this object is to reflect an institutions's contributions (with respect to salaries reported in Item C.1) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee

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*Definition of Salaries and Wages

Salaries, wages, and employee benefits to be reported under this function should include the following staff members:

- all workers assigned to the function

- all foremen and supervisors who work exclusively in the functional area.

benefit programme. Memberships or other perquisites of employment are not to be reported here.

3. Equipment and Furniture - under the appropriate sub-heading of "Purchase", "Rental", and "Maintenance" report here all expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment and lease purchase computer contracts should be classified under the heading "Purchase". Installation costs would normally be classified as an expense for equipment and furniture.

4. Operational Supplies and Expenses - this object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, maintenance and office supplies.

5. Utilities - expenses for fuel, electricity, water, gas, telephone equipment rental and installation, and other utilities (e.g. purchased steam) costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

6. Property Taxes - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included. Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   NOTE: Municipal taxes for which compensatory grants are received from the Province are to be included in this object of expense and should also be reported separately in the the box provided at the bottom of page 1 of the forms.

7. Renovations, Alterations and Major Repairs - this object includes all expenses for renovations and alterations to existing university space (whether internally performed or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of non-recurring nature in excess of $10,000 which are to be included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and material should be brought together in this object.

NOTE: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

8. Externally Contracted Services - all expenses for services contracted to external agencies (except for renovations, alterations and major repairs) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

9. Land and Site Services - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers, and roads. Also includes fees and planning costs relative to the direct expenses.

   NOTE: These expenses are normally reflected in the Capital Fund rather than in the Operating Fund of the University.

10. Buildings - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Includes all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

    NOTE: These expenses are normally reflected in the Capital Fund rather than in the Operating Fund of the University.

11. Miscellaneous - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

    NOTE: For the appropriate treatment of space rental costs, refer to 7 (i) on page 9.

IV REPORTING FORMS, SUBMISSIONS AND ANALYSIS

Each university is asked to complete the attached forms and submit to the Research Associate, Council of Ontario Universities, 130 St. George Street, Suite 8039, Toronto, Ontario, M5S 2T4 by August 15, 1984. The attached forms consist of the main summary of Physical Plant operating expenses and three supplementary data sheets as follows:

1. A breakdown of the functional categories "Utilities" and "Other".

2. Gross square feet area by major function.

3. Annual average cost of electricity, fuel and water.

This return is to be signed by both a physical plant and a financial officer of each university.

The individual university returns will be consolidated by COU and will be reviewed by a joint OAPPPA/COFO-UO sub-committee. Any unusual variations will be referred back to the respective universities for review and comment. Following these reviews, a comparative analysis of physical plant expenses of the Ontario universities will be prepared by COU.

NOTE: In addition to the foregoing information, you are asked to comment on all "material" extra-ordinary or non-recurring expenses included in any of the functional areas.

Table 3 of 10

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Institution: _____

0	3							

EXPENSES (ALL FUNDS) BY OBJECT AND TYPE OF FUND FOR THE FISCAL YEAR ENDED 30 APRIL 1984

(In Thousands of Dollars)

Object of Expense \ Type of Fund		General Funds				Restricted Funds			TOTAL
		Operating	Other (Non-Credit)	Ancillary Enterprises	Subtotal	Sponsored Research	Trust and Endowment	Capital	
1. Salaries and Wages		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(a) Academic Ranks	01								
(b) Other Instruction and Research	02								
(c) Other Salaries and Wages	03								
Total Salaries and Wages	04								
2. Employee Benefits	05								
Total Salaries and Benefits	06								
3. Library Acquisitions	07								
4. Equipment and Furniture (a) Purchase	08								
(b) Rental	09								
(c) Maintenance	10								
5. Operational Supplies and Expenses	11								
6. Cost of Goods Sold	12								
7. Utilities	13								
8. Property Taxes	14								
9. Renovations, Alterations & Major Repairs	15								
10. Externally Contracted Services	16								
11. Scholarships, Bursaries, etc.	17								
12. Principal and Interest Repayments	18								
13. Land and Site Services	19								
14. Buildings	20								
15. Miscellaneous (from Table 9)	21								
16. Internal Cost Allocations	22								
TOTAL	23								

Note: Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on Table 4.

Institution: _____

0 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(In Thousands of Dollars)

Table 4 of 10
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Object of Expense \ Functional Area		Instruction and Research			Library	Central Computing	Student Services	Administration	Physical Plant	Other	TOTAL
		All Excl. Medicine	Medicine	Subtotal							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages											
(a) Academic Ranks	01										
(b) Other Instruction and Research	02										
(c) Other Salaries and Wages	03										
Total Salaries and Wages	04										
2. Employee Benefits	05										
Total Salaries and Benefits	06										
3. Library Acquisitions	07										
4. Equipment and Furniture (a) Purchase	08										
(b) Rental	09										
(c) Maintenance	10										
5. Operational Supplies and Expenses	11										
6. Cost of Goods Sold	12										
7. Utilities	13										
8. Property Taxes	14										
9. Renovations, Alterations & Major Repairs	15										
10. Externally Contracted Services	16										
11. Scholarships, Bursaries, etc.	17										
12. Principal and Interest Repayments	18										
13. Land and Site Services	19										
14. Buildings	20										
15. Miscellaneous (from Table 9)	21										
16. Internal Cost Allocations	22										
TOTAL	23										

24 Central Computing Costs (Total should agree with the total of "Central Computing" column above)
- Academic _____ (1)
- Non-Academic _____ (2)
- TOTAL _____ (3)

14

EXHIBIT 2

SUMMARY STATEMENTS

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 1

OBJECT OF EXPENSE / FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTENANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL[1] (9)
1. (C) OTHER SALARIES & WAGES	12,098	15,606	26,903	5,785	4,451	7,827	72,670	3,609	76,279
2. EMPLOYEE BENEFITS	1,635	2,087	3,883	789	634	1,149	10,177	514	10,691
SUBTOTAL	13,733	17,693	30,786	6,574	5,085	8,976	82,847	4,123	86,970
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	330	166	203	236	219	124	1,278	271	1,549
(B) RENTAL	32	30	20	1	32	48	163	14	177
(C) MAINTENANCE	62	231	65	213	133	47	751	39	790
5. OPERATIONAL SUPPLIES & EXPENSES	473	3,412	1,563	962	676	437	7,523	603	8,126
6. COST OF GOODS SOLD									
7. UTILITIES				51,006			51,006		51,006
8. MUNICIPAL TAXES[2]								8,971	8,971
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS								13,759	13,759
10. EXTERNALLY CONTRACTED SERVICES	81	5,095	3,967	430	716	859	11,148	722	11,870
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES					10		10	59	69
14. BUILDINGS									
15. MISCELLANEOUS	257	32	6	254	10	28	587	2,758	3,345
16. INTERNAL COST ALLOCATIONS									
TOTAL	14,968	26,659	36,610	59,676	6,881	10,519	155,313	31,319	186,632

Note: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on Table 4 in Volume 1 of "Financial Report of Ontario Universities 1983-84".

2. This item includes MCU grants in lieu of municipal taxes totaling $8,528,000.

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PERCENTAGE OF TOTAL PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1984

SUMMARY STATEMENT # 1A

FUNCTION / OBJECT OF EXPENSE	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTENANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
1. (C) OTHER SALARIES & WAGES	7.79	10.05	17.32	3.72	2.87	5.04	46.79
2. EMPLOYEE BENEFITS	1.05	1.34	2.50	.51	.41	.74	6.55
SUBTOTAL	8.84	11.39	19.82	4.23	3.27	5.78	53.34
3. LIBRARY ACQUISITIONS							
4. EQUIPMENT & FURNITURE (A) PURCHASE	.21	.11	.13	.15	.14	.08	.82
(B) RENTAL	.02	.02	.01		.02	.03	.10
(C) MAINTENANCE	.04	.15	.04	.14	.09	.03	.48
5. OPERATIONAL SUPPLIES & EXPENSES	.30	2.20	1.01	.62	.44	.28	4.84
6. COST OF GOODS SOLD							
7. UTILITIES				32.84			32.84
8. MUNICIPAL TAXES							
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS							
10. EXTERNALLY CONTRACTED SERVICES	.05	3.28	2.55	.28	.46	.55	7.18
11. SCHOLARSHIPS, BURSARIES, ETC.							
12. PRINCIPAL & INTEREST REPAYMENTS							
13. LAND & SITE SERVICES					.01		.01
14. BUILDINGS							
15. MISCELLANEOUS	.17	.02		.16	.01	.02	.38
16. INTERNAL COST ALLOCATIONS							
TOTAL	9.64	17.16	23.57	38.42	4.43	6.77	100.00

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE BY FUNCTION FOR THE FISCAL YEAR ENDED 30 APRIL 1984

SUMMARY STATEMENT # 18

OBJECT OF EXPENSE \ FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTENANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
1. (C) OTHER SALARIES & WAGES	80.83	58.54	73.49	9.69	64.69	74.41	46.79	11.52	40.87
2. EMPLOYEE BENEFITS	10.92	7.83	10.61	1.32	9.21	10.92	6.55	1.64	5.73
SUBTOTAL	91.75	66.37	84.09	11.02	73.90	85.33	53.34	13.16	46.60
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	2.20	.62	.55	.40	3.18	1.18	.82	.87	.83
(B) RENTAL	.21	.11	.05		.47	.46	.10	.04	.09
(C) MAINTENANCE	.41	.87	.18	.36	1.93	.45	.48	.12	.42
5. OPERATIONAL SUPPLIES & EXPENSES	3.16	12.80	4.27	1.61	9.82	4.15	4.84	1.93	4.35
6. COST OF GOODS SOLD									
7. UTILITIES				85.47			32.84		27.33
8. MUNICIPAL TAXES								28.64	4.81
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS								43.93	7.37
10. EXTERNALLY CONTRACTED SERVICES	.54	19.11	10.84	.72	10.41	8.17	7.18	2.31	6.36
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES					.15		.01	.19	.04
14. BUILDINGS									
15. MISCELLANEOUS	1.72	.12	.02	.43	.15	.27	.38	8.81	1.79
16. INTERNAL COST ALLOCATIONS									
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 2

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
BROCK	263	508	994	1,346	146	235	3,492	493	3,985
CARLETON	924	1,694	1,574	3,488	432	819	8,931	1,399	10,530
GUELPH	1,001	2,584	2,109	2,676	657	945	9,972	1,450	11,422
LAKEHEAD	178	507	740	1,551	210	252	3,438	276	3,714
LAURENTIAN	107	433	373	1,499	194	219	2,825	357	3,182
MCMASTER	885	1,942	2,871	4,449	519	723	11,389	1,553	12,942
OTTAWA	1,358	1,919	1,991	5,326	470	929	11,993	4,611	16,604
QUEEN'S	1,008	1,939	2,931	3,479	378	216	9,951	2,020	11,971
RYERSON	537	1,302	1,650	2,297	107	570	6,463	1,611	8,074
TORONTO	3,756	5,094	8,007	14,362	1,005	2,638	34,862	6,179	41,041
TRENT	135	336	340	595	126	98	1,630	291	1,921
WATERLOO	1,551	2,412	3,176	4,028	866	729	12,762	2,745	15,507
WESTERN	1,094	2,038	3,320	5,036	484	620	12,592	2,944	15,536
WILFRID LAURIER	170	497	779	659	112	199	2,416	556	2,972
WINDSOR	453	1,036	2,421	3,002	335	562	7,809	1,781	9,590
YORK	1,548	2,418	3,334	5,883	840	765	14,788	2,853	17,641
TOTAL	14,968	26,659	36,610	59,676	6,881	10,519	155,313	31,319	186,632

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1984

SUMMARY STATEMENT # 2A

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
BROCK	7.53	14.55	28.47	38.55	4.18	6.73	100.00
CARLETON	10.35	18.97	17.62	39.05	4.84	9.17	100.00
GUELPH	10.04	25.91	21.15	26.84	6.59	9.48	100.00
LAKEHEAD	5.18	14.75	21.52	45.11	6.11	7.33	100.00
LAURENTIAN	3.79	15.33	13.20	53.06	6.87	7.75	100.00
MCMASTER	7.77	17.05	25.21	39.06	4.56	6.35	100.00
OTTAWA	11.32	16.00	16.60	44.41	3.92	7.75	100.00
QUEEN'S	10.13	19.49	29.45	34.96	3.80	2.17	100.00
RYERSON	8.31	20.15	25.53	35.54	1.66	8.82	100.00
TORONTO	10.77	14.61	22.97	41.20	2.88	7.57	100.00
TRENT	8.28	20.61	20.86	36.50	7.73	6.01	100.00
WATERLOO	12.15	18.90	24.89	31.56	6.79	5.71	100.00
WESTERN	8.69	16.18	26.37	39.99	3.84	4.92	100.00
WILFRID LAURIER	7.04	20.57	32.24	27.28	4.64	8.24	100.00
WINDSOR	5.80	13.27	31.00	38.44	4.29	7.20	100.00
YORK	10.47	16.35	22.55	39.78	5.68	5.17	100.00
TOTAL	9.64	17.16	23.57	38.42	4.43	6.77	100.00

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PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 3

OBJECT OF EXPENSE \ INSTITUTION	BROCK	CARLETON	GUELPH	LAKEHEAD	LAURENTIAN	MCMASTER	OTTAWA	QUEEN'S	RYERSON	TORONTO	TRENT	WATERLOO	WESTERN	W.L.U.	WINDSOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	1,599	3,377	6,118	1,670	1,086	5,259	4,845	5,478	2,344	16,267	884	7,222	6,546	1,282	4,203	8,099	76,279
2. EMPLOYEE BENEFITS	255	529	792	272	171	591	698	720	394	2,542	85	839	940	254	776	883	10,691
SUBTOTAL	1,854	3,906	6,910	1,942	1,257	5,850	5,543	6,198	2,738	18,809	969	8,061	7,486	1,536	4,979	8,982	86,970
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	28	125	86	42	17	94	72	54	67	308	42	80	167	6	30	331	1,549
(B) RENTAL		9	18	1		1	27		1	75		11	6		10	18	177
(C) MAINT.		12	185	3	48	6	67		18	95	5	24	194	1	5	127	790
5. OPERATIONAL SUPPLIES & EXPENSES	260	761	723	222	93	735	273	940	403	703	150	664	785	350	421	643	8,126
6. COST OF GOODS SOLD																	
7. UTILITIES	1,284	3,187	2,073	1,273	1,084	3,814	3,839	3,267	2,232	12,975	542	3,438	4,425	578	2,340	4,655	51,006
8. MUNICIPAL TAXES	172	518	524	166	147	561	689	824	455	1,688	122	818	879	238	419	751	8,971
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS	211	688	559		80	99	2,447	526	709	3,112		1,718	1,185	158	1,042	1,225	13,759
10. EXTERNALLY CONTRACTED SERVICES	146	1,220	153	51	411	1,672	3,160	32	1,310	2,363	20	370	43	74	229	616	11,870
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			10													59	69
14. BUILDINGS																	
15. MISCELLANEOUS	30	104	181	64	45	110	487	130	141	913	71	323	366	31	115	234	3,345
16. INTERNAL COST ALLOCATIONS																	
TOTAL	3,985	10,530	11,422	3,714	3,182	12,942	16,604	11,971	8,074	41,041	1,921	15,507	15,536	2,972	9,590	17,641	186,632

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1984

SUMMARY STATEMENT # 3A

OBJECT OF EXPENSE \ INSTITUTION	BROCK	CARLETON	GUELPH	LAKEHEAD	LAURENTIAN	MCMASTER	OTTAWA	QUEEN'S	RYERSON	TORONTO	TRENT	WATERLOO	WESTERN	W.L.U.	WINDSOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	40.13	32.07	53.56	44.96	34.13	40.64	29.18	45.76	29.03	39.64	46.02	46.57	42.13	43.14	43.83	45.91	40.87
2. EMPLOYEE BENEFITS	6.40	5.02	6.93	5.98	5.37	4.57	4.20	6.01	4.88	6.19	4.42	5.41	6.05	8.55	8.09	5.01	5.73
SUBTOTAL	46.52	37.09	60.50	50.94	39.50	45.20	33.38	51.78	33.91	45.83	50.44	51.98	48.18	51.68	51.92	50.92	46.60
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	.70	1.19	.75	1.13	.53	.73	.43	.45	.83	.75	2.19	.52	1.07	.20	.31	1.88	.83
(B) RENTAL		.09	.16	.03		.01	.16		.01	.18		.07	.04		.10	.10	.09
(C) MAINT.		.11	1.62	.08	1.51	.05	.40		.22	.23	.26	.15	1.25	.03	.05	.72	.42
5. OPERATIONAL SUPPLIES & EXPENSES	6.52	7.23	6.33	5.98	2.92	5.68	1.64	7.85	4.99	1.71	7.81	4.28	5.05	11.78	4.39	3.64	4.35
6. COST OF GOODS SOLD																	
7. UTILITIES	32.22	30.27	18.15	34.28	34.07	29.47	23.12	27.29	27.64	31.61	28.21	22.17	28.48	19.45	24.40	26.39	27.33
8. MUNICIPAL TAXES	4.32	4.92	4.59	4.47	4.62	4.33	4.15	6.88	5.64	4.11	6.35	5.28	5.66	8.01	4.37	4.26	4.81
9. RENOVATIONS, ALTERATIONS & MAJOR REPAIRS	5.29	6.53	4.89		2.51	.76	14.74	4.39	8.78	7.58		11.08	7.63	5.32	10.87	6.94	7.37
10. EXTERNALLY CONTRACTED SERVICES	3.66	11.59	1.34	1.37	12.92	12.92	19.03	.27	16.22	5.76	1.04	2.39	.28	2.49	2.39	3.49	6.36
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			.09													.33	.04
14. BUILDINGS																	
15. MISCELLANEOUS	.75	.99	1.58	1.72	1.41	.85	2.93	1.09	1.75	2.22	3.70	2.08	2.36	1.04	1.20	1.33	1.79
16. INTERNAL COST ALLOCATIONS																	
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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BREAKDOWN OF "UTILITIES" AND "OTHER" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1984
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 4

INSTITUTION	UTILITIES							OTHER [1]								
	ELEC.	FUEL OIL	GAS	WATER	TEL.	OTHER	TOTAL	7(A)	7(B)	7(C)	7(D)	7(E)	7(F)	7(G)	7(H)	7(I)	TOTAL
BROCK	919		62	54	249		1,284		65		172		15	30	211		493
CARLETON	1,146	90	1,192	216	543		3,187	74	134		518	110		75	688		1,599
GUELPH	865	41	954	64	99	50	2,073		219		524			148	559		1,450
LAKEHEAD	490	14	628	72	69		1,273	66			166			44			276
LAURENTIAN	392		481	58	153		1,084				147	86		32	80	12	357
MCMASTER	1,475	77	1,531	255	471	5	3,814	225		224	561	342		90	99	12	1,553
OTTAWA	1,558	7	1,222	289	763		3,839		549	502	689			148	2,447	276	4,611
QUEEN'S	1,235	1,183	81	202	557	9	3,267	102		330	824		126	10	526	102	2,020
RYERSON	1,304	15	579	110	224		2,232			254	455	23	39	103	709	28	1,611
TORONTO	5,045	151	4,491	804	2,259	225	12,975	88			1,688		14	292	3,476	621	6,179
TRENT	326		22	27	159	8	542			49	122	31	18	26		45	291
WATERLOO	1,369	31	1,273	198	567		3,438				818				1,718	209	2,745
WESTERN	1,745	76	1,584	167	853		4,425	158	158	205	879		121	80	1,185	158	2,944
WILFRID LAURIER	254	1	219	29	75		578	44	57	21	238	12		22	158	4	556
WINDSOR	991	9	992	84	264		2,340	27	9	9	419	124	39	81	1,042	31	1,781
YORK	1,736	225	1,588	183	923		4,655	203			751	266	312	96	1,225		2,853
TOTAL	20,850	1,920	16,899	2,812	8,228	297	51,006	987	1,191	1,594	8,971	994	684	1,277	14,123	1,498	31,319

Note: 1. Headings for "Other" physical plant operating expenses –

7(a) Purchasing & Receiving
7(b) Furniture Moving & Storage
7(c) Costs of Services
7(d) Municipal Taxes & Other Assessment
7(e) Vehicle & Equipment Costs
7(f) Other Costs
7(g) Insurance
7(h) Renovations, Alterations & Major Repairs
7(i) Cost of Rental Space

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GROSS SQUARE FEET AND UTILITIES RATES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1984

SUMMARY STATEMENT # 5

INSTITUTION	GROSS SQUARE FEET (000'S)			UTILITY RATES			
	BUILDING MAINTENANCE	CUSTODIAL	UTILITIES	ELECTRICITY	FUEL GAS	FUEL OIL	WATER
	TOTAL	TOTAL	TOTAL	¢/KWH	¢/MIL BTU	¢/MIL BTU	¢/1000 GAL.
BROCK	1,095	1,095	1,095	3.22	543		100.0
CARLETON	2,043	2,043	2,043	3.37	445	583	184.0
GUELPH[1]	3,170	2,952	3,038	2.26	441	490	71.2
LAKEHEAD	913	891	913	3.60	411	817	87.2
LAURENTIAN	770	770	770	4.10	496		114.0
MCMASTER	2,689	2,704	2,728	3.06	443	537	138.0
OTTAWA	2,860	2,712	2,712	3.43	444	644	184.5
QUEEN'S[2]	3,039	3,039	3,039	3.28	426	564	113.0
RYERSON	1,703	1,703	1,703	3.70	457	799	190.0
TORONTO[3]	9,428	8,568	9,428	3.47	434	521	175.1
TRENT	583	583	583	4.25	544		119.1
WATERLOO	3,523	2,500	3,339	3.41	444	541	166.0
WESTERN	3,424	3,424	3,424	3.42	442	536	87.8
WILFRID LAURIER	582	582	582	3.50	504		173.0
WINDSOR	1,622	1,622	1,622	3.19	454	543	64.2
YORK	3,869	3,869	3,869	3.12	435	482	179.2

Notes: 1. Under "Utility Rates", Guelph also reported "Sewage Disposal" on a per capita basis.

2. Under "Utility Rates", Queen's also reported "Sewage" in cents per cubic metre.

3. Under "Utility Rates", Toronto also reported "Purchased Steam" in dollars per 1000 pounds.

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UNIT COSTS OF PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1984
($ / SQUARE FOOT)

SUMMARY STATEMENT # 6

INSTITUTION	MAINTENANCE (1)	CUSTODIAL (2)	UTILITIES (3)	GROUNDS[1] (4)	SECURITY & TRAFFIC[1] (5)	TOTAL 1,2,3,4,5	TOTAL 1,2,3,4
BROCK	.464	.908	1.229	.133	.215	2.949	2.734
CARLETON	.829	.770	1.707	.211	.401	3.918	3.517
GUELPH	.815	.714	.881	.207	.298	2.915	2.617
LAKEHEAD	.555	.831	1.699	.230	.276	3.591	3.315
LAURENTIAN	.562	.484	1.947	.252	.284	3.529	3.245
MCMASTER	.722	1.062	1.631	.193	.269	3.877	3.608
OTTAWA	.671	.734	1.964	.164	.325	3.858	3.533
QUEEN'S	.638	.964	1.145	.124	.071	2.942	2.871
RYERSON	.765	.969	1.349	.063	.335	3.481	3.146
TORONTO	.540	.935	1.523	.107	.280	3.385	3.105
TRENT	.576	.583	1.021	.216	.168	2.564	2.396
WATERLOO	.685	1.270	1.206	.246	.207	3.614	3.407
WESTERN	.595	.970	1.471	.141	.181	3.358	3.177
WILFRID LAURIER	.854	1.338	1.132	.192	.342	3.858	3.516
WINDSOR	.639	1.493	1.851	.207	.346	4.536	4.190
YORK	.625	.862	1.521	.217	.198	3.423	3.225
AVERAGE	.658	.930	1.455	.181	.262	3.487	3.225

Note: 1. Unit Costs are calculated using Building Maintenance square feet (Summary Statement # 5)

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